

**EL SINORE VALLEY CEMETERY  
PROPOSED BUDGET  
2024-2025**

		<u>Actuals</u> <b>2021-2022</b>	<u>Actuals</u> <b>2022-2023</b>	<u>Budget</u> <b>2023-2024</b>	<u>Actuals</u> <b>July 2023- Mar. 2024</b>	<u>Budget</u> <b>2024-2025</b>
<b>REVENUES</b>						
<b>TAX REVENUE</b>						
700020	PROPERTY TAXES, CURRENT SEC.	\$ 728,932	\$ 788,852	\$ 850,000	\$ 471,023	\$ 800,000
701020	PROPERTY TAXES, CURRENT UNSEC.	36,478	33,819	50,000	40,625	40,000
703000	PROPERTY TAXES, PRIOR UNSEC.	(1,023)	801	-	2,161	2,500
704000	TAXES, CURRENT SUPPLEMENTAL	8,128	23,961	3,500	25,855	40,000
705000	TAXES, PRIOR SUPPLEMENTAL	9,588	30,608	20,000	12,530	13,000
715070	RDV PRTY TAX, LMIH RESDUL ASTS	34,090	95,803	10,000	16,139	100,000
752800	HME OWNERS PROPERTY TAX RELIEF	6,487	6,219	5,000	3,031	4,000
752820	CA-SUPPL HMEOWNERS TAX RELIEF	62	107	-	46	-
781000	CONTRACTUAL REVENUE	213,773	243,506	150,000	126,820	250,000
781660	REDEVELOPMENT PASS-THRU REV.	-	-	-	-	-
	<b>TOTAL TAX REVENUE</b>	<b>1,036,514</b>	<b>1,223,676</b>	<b>1,088,500</b>	<b>698,230</b>	<b>1,249,500</b>
<b>EARNINGS</b>						
740020CO	INTEREST-COUNTY GF	5,282	41,852	12,000	61,132	70,000
740020GF	INTEREST WF/STIFEL-GF	28,114	27,030	25,000	24,895	31,000
740020OL	INTEREST-WF CAP. OUTLAY	62,545	75,179	90,000	85,962	95,000
	<b>TOTAL EARNINGS</b>	<b>95,941</b>	<b>144,060</b>	<b>127,000</b>	<b>171,989</b>	<b>196,000</b>
<b>INVESTMENT GAINS/(LOSSES)</b>						
740030GF	UNREALIZED GAIN/LOSS-GEN FUND	(100,596)	(34,204)	-	5,760	-
740030OL	UNREALIZED GAIN/LOSS-OUTLAY	(243,133)	(69,196)	-	5,065	-
740035GF	REALIZED GAIN/(LOSS)-GF	(325)	-	-	(400)	-
740035OL	REALIZED GAIN/(LOSS)-OUTLAY	16,416	-	-	-	-
	<b>TOTAL INVESTMENT GAINS/(LOSSES)</b>	<b>(327,638)</b>	<b>(103,400)</b>	<b>-</b>	<b>10,424</b>	<b>-</b>
<b>DISTRICT REVENUE</b>						
741000	RENTS	9,654	9,654	9,500	7,241	10,000
777520	SERVICE CHRGS: O/C,SETTNG	86,580	66,541	55,000	58,710	96,000
781640	SPL DST INC:LOTS/O-D/VLT/BNCH	191,750	143,530	100,000	94,340	198,000
782500	OTHER MISC REVENUE	-	-	-	-	-
	<b>TOTAL DISTRICT REVENUE</b>	<b>287,985</b>	<b>219,725</b>	<b>164,500</b>	<b>160,291</b>	<b>304,000</b>
	<b>TOTAL REVENUES</b>	<b>1,092,801</b>	<b>1,484,061</b>	<b>1,380,000</b>	<b>1,040,934</b>	<b>1,749,500</b>

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<b>EXPENDITURES</b>						
<b>SALARIES</b>						
510040	SALARIES					
510040-GROUNDSM	SALARIES-GROUNDSMEN (4.5 FTE)	151,224	238,022	257,825	152,906	380,697
510040-INTERIM D	CONTRACT-INTERIM DISTRICT MGR (1 FTE)	143,186	85,304	-	-	-
510040-MANAGEMENT	SALARIES-DISTRICT MANAGER (1 FTE)	-	55,717	120,000	96,748	132,840
510040-OFFICE	SALARIES-OFFICE (.5 PTE)	12,227	9,673	39,218	-	41,912
5100.40-TEM	SALARIES-TEMPORARY				18,712	
510040-PR TAXES	SALARIES-PAYROLL TAXES	14,307	27,289	34,942	19,715	45,530
	<b>TOTAL SALARIES</b>	<b>320,944</b>	<b>416,003</b>	<b>451,985</b>	<b>288,082</b>	<b>600,979</b>
<b>EMPLOYEE BENEFITS</b>						
513000	RETIREMENT	5,498	3,931	10,000	5,089	10,000
515080	HEALTH INSURANCE	75,522	74,734	96,000	56,462	104,500
515100	LIFE INSURANCE	708	373	1,500	521	1,500
517000	WORKER'S COMP. INS.	24,333	35,877	35,000	54,344	57,000
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>106,060</b>	<b>114,915</b>	<b>142,500</b>	<b>116,417</b>	<b>173,000</b>
<b>INSURANCE</b>						
520930	INSURANCE	13,956	14,012	20,000	15,214	22,000
	<b>TOTAL INSURANCE</b>	<b>13,956</b>	<b>14,012</b>	<b>20,000</b>	<b>15,214</b>	<b>22,000</b>
<b>MAINTENANCE</b>						
521420	MAINTENANCE-FIELD EQUIP.	19,396	13,797	35,000	9,396	20,000
521500	MAINTENANCE MOTOR VEHICLES	1,363	3,087	5,000	2,578	5,000
	<b>TOTAL MAINTENANCE</b>	<b>20,759</b>	<b>16,884</b>	<b>40,000</b>	<b>11,974</b>	<b>25,000</b>
<b>OPERATING EXPENSES</b>						
524500	OPERATIONAL EXPENSE					
524500-BENCHES	OP EXP-BENCHES	3,941	-	5,000	1,150	3,000
524500-BOOT ALL	OP EXP-BOOT ALLOWANCE	900	900	1,500	1,050	1,500
524500-CAMERAS	OP EXP-CAMERAS	805	667	10,000	-	5,000
524500-FIRE EXT	OP EXP-FIRE EXTINGUISHERS	979	3,350	2,000	1,226	5,000
524500-FUEL	OP EXP-FUEL	5,169	5,280	8,000	3,772	6,000
524500-HEADSTON	OP EXP-HEADSTONES	2,701	2,985	5,000	995	2,000
524500-MISC.	OP EXP-MISCELLANEOUS	(6)	3,400	-	4	-
524500-PESTICID	OP EXP-PESTICIDES	(12)	6,782	7,000	-	5,000
524500-PLANTS	OP EXP-PLANTS	88,770	18,999	15,000	353	8,000
524500-RENT	OP EXP-RENT	-	1,285	3,000	-	-
524500-REPAIRS	OP EXP-REPAIRS	101,409	48,621	75,000	32,568	55,000
524500-SUPPLIES	OP EXP-SUPPLIES	27,535	27,226	25,000	42,494	55,000
524500-UNIFORMS	OP EXP-UNIFORMS	8,064	8,995	10,000	5,487	10,000
524500-VAULTS	OP EXP-VAULTS	39,967	16,824	45,000	16,690	30,000
	<b>TOTAL OPERATING EXPENSES</b>	<b>280,222</b>	<b>145,315</b>	<b>211,500</b>	<b>105,789</b>	<b>185,500</b>

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<b>ADMIN EXPENSES</b>						
524520	ADMINISTRATIVE EXPENSE	-	-	-	52	-
524520-BANK CHG	AE-BANK & BILL CHGS	4,488	1,869	3,000	1,523	2,000
524520-BOARD ST	AE-BOARD STIPEND	8,956	7,388	8,500	4,277	9,000
524520-CLEANING	AE-CLEANING SERVICES	44	-	1,000	-	-
524520-CO. FEES	AE-COUNTY FEES	1,546	1,846	1,500	1,495	2,000
524520-MEMBERSH	AE-MEMBERSHIP	5,303	6,371	7,000	1,276	2,500
524520-OFF SUP	AE-OFFICE SUPPLIES	8,060	11,930	12,000	5,863	10,000
524520-POSTAGE	AE-POSTAGE	617	619	2,500	581	1,000
524520-PR FEES	AE-PAYROLL FEES	457	190	1,000	132	500
524520-PROMOTIO	AE-PROMOTION	3,689	5,382	4,500	4,200	6,000
524520-RET. FEE	AE-RETIREMENT FEES	1,750	1,625	2,000	1,125	2,000
524520-SOFTWARE	AE-SOFTWARE	2,864	2,575	4,000	3,015	3,000
524540-FEES	AE-LATE & FINANCE CHGS	12	-	-	-	-
524540-OFF. FUR	AE-OFFICE FURNITURE	-	-	30,000	-	-
	<b>TOTAL ADMIN EXPENSES</b>	<b>37,785</b>	<b>39,796</b>	<b>77,000</b>	<b>23,540</b>	<b>38,000</b>
<b>ACCOUNTING &amp; LEGAL SERVICES</b>						
524560	ACCOUNTING	11,552	13,806	14,000	10,035	14,000
525020	LEGAL SERVICES	47,100	51,072	60,000	37,713	52,000
	<b>TOTAL ACCOUNTING &amp; LEGAL SVCS</b>	<b>58,652</b>	<b>64,878</b>	<b>74,000</b>	<b>47,748</b>	<b>66,000</b>
<b>PROFESSIONAL SERVICES</b>						
525440	PROFESSIONAL SERVICES	-	-	-	900	-
525440-AUDITOR	PROF. SERVICES-AUDITOR	6,995	7,026	8,500	8,129	9,000
525440-FEE	PROF. SERVICES-FEE STUDY	-	-	5,000	12,500	-
525440-INSPECTIO	PROF. SERVICES-RE REVIEW	-	-	-	-	-
525440-IT	PROF. SERVICES-INFO. TECH.	580	2,083	2,000	1,700	2,000
525440-PEST CON	PROF. SERVICES-PEST CONTROL	2,448	213	2,500	2,945	3,500
525440-SECURITY	PROF. SERVICES-SECURITY	2,227	1,645	5,000	3,192	5,000
525440-WEBSITE	PROF. SERVICES-WEBSITE	720	792	1,500	480	2,500
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>12,970</b>	<b>11,758</b>	<b>24,500</b>	<b>29,846</b>	<b>22,000</b>
<b>MISCELLANEOUS</b>						
523230	MISCELLANEOUS	41	58	5,000	18	-
581000	CONTINGENCIES	-	7	-	(700)	-
	<b>TOTAL MISCELLANEOUS</b>	<b>41</b>	<b>65</b>	<b>5,000</b>	<b>(682)</b>	<b>-</b>
<b>TRAINING &amp; EDUCATION</b>						
527840	TRAINING AND EDUCATION	9,525	7,182	10,000	495	9,000
	<b>TOTAL TRAINING &amp; EDUCATION</b>	<b>9,525</b>	<b>7,182</b>	<b>10,000</b>	<b>495</b>	<b>9,000</b>

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<b>UTILITES</b>						
529540	UTILITIES			-		-
529540-ELECTRIC	UTILITIES-ELECTRIC	2,146	3,376	3,000	2,738	5,000
529540-INTERNET	UTILITIES-INTERNET	824	899	1,200	749	1,200
529540-OFFICE W	UTILITIES-OFFICE WATER	320	379	1,000	188	500
529540-PP	UTILITIES-PORT A POTTY	6,951	7,280	7,000	5,370	8,500
529540-SECURITY	UTILITIES-SECURITY	1,261	946	1,200	-	1,000
529540-TELEPHON	UTILITIES-TELEPHONE	3,374	4,017	5,000	3,291	5,000
529540-TRASH	UTILITIES-TRASH	14,669	15,547	22,000	12,314	20,000
529540-WATER	UTILITIES-WATER	32,112	25,814	40,000	29,343	35,000
	<b>TOTAL UTILITES</b>	<b>61,656</b>	<b>58,257</b>	<b>80,400</b>	<b>53,993</b>	<b>76,200</b>
	<b>TOTAL EXPENDITURES</b>	<b>922,570</b>	<b>889,065</b>	<b>1,136,885</b>	<b>692,415</b>	<b>1,217,679</b>
	<b>OPERATING REVENUE OVER EXPENDITUR</b>	<b>170,231</b>	<b>594,996</b>	<b>243,115</b>	<b>348,519</b>	<b>531,821</b>
<b>FIXED ASSETS</b>						
540040	LAND	-		-	-	-
540060	LAND IMPROVEMENT	-		-	-	-
540070	LAND AND IMPROVEMENTS	-		-	2,190	-
542040	CAPITAL PROJECTS	91,376	125,756	1,590,000	2,000	1,575,000
542060	STRUCTURE/IMPROVEMENTS-BLDG.	24,272	15,745	185,000	425,690	-
542100	BUILDING AND IMPROVEMENTS	-		1,100,000	21,790	1,700,000
546020	EQUIPMENT - AUTOMOTIVE	-		-	-	-
546160	EQUIPMENT - OTHER THAN AUTO	20,309	51,019	-	4,492	80,000
546200	EQUIPMENT	-		-	-	-
	<b>TOTAL FIXED ASSETS</b>	<b>135,957</b>	<b>192,520</b>	<b>2,875,000</b>	<b>456,162</b>	<b>3,355,000</b>
<b>ENDOWMENT FUNDS</b>						
781360	ENDOWMENT	58,650	73,690	50,000	82,660	120,000
740020COEN	INTEREST COUNTY-ENDOWMENT	374	12,060	500	7,993	13,000
740020E	INTEREST WF/STIFEL-ENDOWMENT	16,685	20,777	15,000	29,174	28,000
740030END	UNREALIZED GAIN/LOSS-ENDOWMENT	(60,209)	(22,496)	-	(22,946)	-
740035END	REALIZED GAIN/(LOSS)-ENDOWMENT	2,931	-	-	(647)	-
	<b>TOTAL ENDOWMENT REVENUE</b>	<b>18,431</b>	<b>84,032</b>	<b>65,500</b>	<b>96,234</b>	<b>161,000</b>
	<b>TRANSFER TO ENDOWMENT FUND</b>	<b>(18,431)</b>	<b>(84,032)</b>	<b>(65,500)</b>	<b>(96,234)</b>	<b>(161,000)</b>
	<b>TRANS TO/(FROM) CAPITAL OUTLAY</b>			<b>(2,631,885)</b>		<b>(2,823,179)</b>
	<b>NET REVENUE &amp; ENDOWMENT</b>	<b>\$ 34,274</b>	<b>\$ 402,477</b>	<b>\$ 0</b>	<b>\$ (107,643)</b>	<b>\$ 0</b>

**Elsinore Valley Cemetery District  
Capital Outlay Budget  
2024-2025**

	21-'22 Budget	22-'23 Budget	23-'24 Budget	24-'25 Budget
<b>Land</b>	\$ -	\$ -	\$ -	\$ -
<b>Land Improvements</b>	\$ -	\$ -	\$ -	\$ -
<b>Land and Improvements</b>	\$ -	\$ -	\$ -	\$ -
<b>Capital Projects</b>				
Niche Wall	\$ 340,000	\$ 392,000	\$ -	\$ -
Irrigation Project	\$ -	\$ 1,000,000	\$ 1,500,000	\$ 1,500,000
Cinder Block Trash Can Enclosure	\$ -	\$ -	\$ 55,000	\$ -
Cinder Wall - Hwy 15				\$ 40,000
Resurfacing Roads				\$ 35,000
Water Foundation	\$ -	\$ -	\$ 35,000	\$ 35,000
Water Well (Rehab or New)	\$ 200,000	\$ -	\$ -	\$ -
	\$ 540,000	\$ 1,392,000	\$ 1,590,000	\$ 1,575,000
<b>Structure/Improvements-Bldg.</b>				
Restucco Office Building	\$ 15,000	\$ 20,000	\$ 35,000	\$ -
Concrete Replacement Jewish	\$ -	\$ -	\$ 100,000	\$ -
Concrete Foundation-Sidewalk & Curb	\$ -	\$ -	\$ 50,000	\$ -
	\$ 15,000	\$ 20,000	\$ 185,000	\$ -
<b>Building &amp; Improvements</b>				
Admin Building- 2400'	\$ 300,000	\$ 400,000	\$ 1,000,000	\$ 1,200,000
Parking Lot	\$ -	\$ -	\$ 100,000	\$ 500,000
	\$ 300,000	\$ 400,000	\$ 1,100,000	\$ 1,700,000
<b>Equipment - Automotive</b>	\$ -	\$ -	\$ -	\$ -
<b>Equipment - Other Than Auto</b>				
Dump Truck-Used	\$ -	\$ -	\$ -	\$ 80,000
Kabota	\$ -	\$ 45,000	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ 80,000
	\$ -	\$ 45,000	\$ -	\$ 80,000
<b>Equipment</b>	\$ -	\$ -	\$ -	\$ -
<b>TOTAL CAPITAL OUTLAY</b>			\$ 2,875,000	\$ 3,355,000

**ELSINORE VALLEY CEMETERY  
CAPITAL OUTLAY RESERVES  
2024-2025**

	<b>TOTAL</b>
Cash Capital Outlay Reserves 3/31/24	\$ 48,954
Bonds Capital Outlay Reserves 3/31/24	2,674,406
<b>Total Account Balance</b>	<b>\$ 2,723,360</b>

**Capital Outlay Additions**

Estimated Transfer from 6/30/22 Excess Revenue	-
Estimated Transfer from 6/30/23 Excess Revenue	-
<b>Total Additions</b>	<b>\$ -</b>

**Capital Outlay Subtractions**

Estimated Transfer for FY '24-'25	\$ 2,823,179
<b>Total Subtractions</b>	<b>\$ 2,823,179</b>

**Capital Outlay Reserves**

Building Replacement Reserve	\$ -
Equipment Replacement Reserve	-
General Plan Implementation	-
Operating Reserves	-
Recycle Water Reserve	-
Road Replacement Reserve	-

**Capital Outlay Reserves Available \***

**\$ (99,819)**

\*Needed funding from General Funds